IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2006

C O R A M

THE HONOURABLE MRS. JUSTICE PRABHA SRIDEVAN

WRIT PETITION No.10446 of 1998

Standard Fire Works,
rep. by its Managing Director
Chelladurai,
43, Anderson Street,
Madras-1. ... Petitioner

vs.

1.The Principal Commissioner and
Commissioner, Land Reforms,
Chepauk,
Chennai-600 005.

2.The Assistant Commissioner/
Competent Authority,
Urban Land Tax, T.Nagar,
Chennai.

3.The Tahsildar,
Mambalam Guindy Taluk,
Chennai. ..Respondents

Petitions under Article 226 of The Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent made in Rc.No.26871/97 B1 dt.18.4.98 confirming the orders of the second respondent in ULT Case Nos.384-A, B, C, D and 27 relating to lands in S.Nos.328/2, 329, 256/2 and 327/1 in Velachery village and quash the same.

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For petitioner ... Mr.V.Ramesh

For Respondents ... Mr.Haja Nazirudeen
Spl. Government Pleader (Taxes)

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ORDER

The petitioner had claimed exemption from Urban Land Ceiling Act on the ground that it was agricultural land.

2. The learned counsel for the petitioner has submitted that to decide the case, four survey numbers viz., 328/2, 329, 256/2 and 327/1 have to be considered. As regards two survey numbers viz., 328/2 and 329, wherein there are buildings, the plea that was taken by the petitioner before the Authorities below was that the provisions of Arms Act mandates the industry to leave certain extent as vacant. The learned counsel has further submitted that even assuming that the prayer for exemption was not granted with regard to these two survey numbers, the Authority below ought to have seen that the other survey numbers have to be exempted since in the adangal extract itself it is mentioned under the column "crops raised", "கேழ்வரகு", thus showing the said lands as agricultural lands . The learned counsel also submitted that though the petitioner had appeared before the Authorities concerned, it has been wrongly mentioned in the impugned order as "the petitioner had not appeared".

3. It is true that the adangal extract mentions the word "கேழ்வரகு" as the crops that have been raised in those S.Nos.327/1 and 326. But if we see the impugned order, it is clear that the lands were inspected on 20.02.1995 and it was reported that the lands are not agricultural lands. Even in the assessment order, it is specifically mentioned that the company has produced adangal extract, but the field inspection by the concerned authorities, made it clear that there is no trace of cultivation of 'Ragi' on ground. It is also relevant to note that in the petition filed under Section 30(1) of the Tamil Nadu Urban Land Tax Act, there is no mention that 'Ragi' was being raised but it mentioned about the existence of some trees and nothing else. Therefore, it is clear that in the vacant land, no Ragi was cultivated as would appear from the adangal extract. The authorities have rightly relied on the inspection and personal verification of records and concluded that no "Ragi" was cultivated on ground.

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4. In view of this, the authorities refused to accept the said contention that the lands are agricultural lands and rejected the contention. I see no reason to interfere with the impugned order and the writ petition is dismissed. No costs.

raa

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1.The Principal Commissioner and
Commissioner, Land Reforms,
Chepauk,
Chennai-600 005.

2.The Assistant Commissioner/
Competent Authority,
Urban Land Tax, T.Nagar,
Chennai.

3.The Tahsildar,
Mambalam Guindy Taluk,
Chennai.

JE(CO)
NM(14.11.2006)

WP.No.10446 of 1999

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